

Tupper Lake Municipal Electric System

New York Power Authority Annual Report

Year Ended May 31, 2018



Independent Accountant's Compilation Report

Board of Trustees
Tupper Lake Municipal Electric System
Village of Tupper Lake, New York

Management is responsible for the New York Power Authority Annual Report of the Tupper Lake Municipal Electric System - Village of Tupper Lake, New York (Annual Report) as of and for the year ended May 31, 2018 with certain 2017 information included in the accompanying prescribed form in accordance with the requirements of the New York Power Authority. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the Annual Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Annual Report included in the accompanying prescribed form.

The Annual Report included in the accompanying prescribed form is presented in accordance with the requirements of the New York Power Authority, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Board of Trustees and the New York Power Authority and is not intended to be and should not be used by anyone other than these specified parties.

BST & CO. CPAs, LLP

Albany, New York
September 27, 2018

| 101. Exact name of the respondent municipality: TUPPER LAKE MUNICIPAL ELECTRIC SYSTEM Year Ended: 5/31/2018 | | | | | | |
|---|--------------|--------------------------|--|--------------------------------|--|----------|
| 102. The name, title and office address of the person to whom should be addressed any correspondence concerning this report. MARY CASAGRAN, TREASURER BOX 1290, TUPPER LAKE, NY 12980 | | | | | | |
| 103. Under what law or laws is the respondent engaged in: (a) street lighting: GENERAL VILLAGE LAW (b) commercial lighting: GENERAL VILAGE LAW | | | | | | |
| 104. By what board or officers is the lighting plant directly controlled? How many members has such board? MAYOR & BOARD OF 4 TRUSTEES | | | | | | |
| 105. Give date of respondent's beginning (a) street lighting: 3/17/1905 (b) commercial lighting: 3/17/1905 | | | | | | |
| 106. Give the requested information concerning officers or commissioners in charge of the lighting plant and operations at any time during the year, including members of special boards or the general governing body of the municipality if there is no special board or commission in charge of electric operations. | | | | | | |
| Name of Officer± (a) | Title (b) | Term of Office | | Compensation during year | | Line No. |
| | | Beginning (c) | Expiration (d) | Total \$ (e) | Portion charged to electric department \$ (f) | |
| P. MAROUN | MAYOR | 12/17 | 11/19 | 9,200 | 3,067 | 1 |
| D. MAROUN | TRUSTEE | 12/16 | 12/18 | 4,800 | - | 2 |
| C. HOLLINGSWORTH | TRUSTEE | 12/16 | 12/18 | 4,800 | - | 3 |
| L. LEBLANC | TRUSTEE | 12/17 | 11/19 | 4,800 | 4,800 | 4 |
| R. LASCALA | TRUSTEE | 12/17 | 11/19 | 4,800 | - | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| 107. Give the requested information concerning the employees connected with the lighting department at any time during the year. Entries on lines 21 to 29 should show each person who received a yearly or monthly salary and each person who performed important supervisory duties regardless of the basis of compensation and whether or not employed for the entire year. All other employees should be grouped according to nature of duties and entries on lines 30 to 37 in column (a) should reflect the type of such employees and the number of each type. | | | | | | |
| Title of Position (a) | Name (b) | Compensation during year | | Basis of compensation** (e) | Line No. | |
| | | Total \$ (c) | Portion charged to electric department \$ (d) | | | |
| SUPERINTENDENT | M. STAVES | 58,580 | 58,580 | ANNUAL | 21 | |
| VILLAGE CLERK/TREAS. | M. CASAGRAN | 54,365 | 17,940 | ANNUAL | 22 | |
| UTILITY ACCOUNTANT | J. ST. LOUIS | 38,258 | 19,129 | ANNUAL | 23 | |
| | | | | | 24 | |
| VILLAGE ATTORNEY | N. RACE | 13,200 | 4,400 | ANNUAL | 25 | |
| | | | | | 26 | |
| | | | | | 27 | |
| | | | | | 28 | |
| | | | | | 29 | |
| Clerical (3) | ***** | 106,854 | 41,564 | HOURLY | 30 | |
| Supervisor & Lineworkers (9) | ***** | 448,251 | 448,251 | HOURLY | 31 | |
| Meter Readers (2) | ***** | 87,901 | 87,901 | HOURLY | 32 | |
| Mechanic | ***** | 42,992 | 15,072 | HOURLY | 33 | |
| | ***** | | | | 34 | |
| | ***** | | | | 35 | |
| | ***** | | | | 36 | |
| | ***** | | | | 37 | |
| Totals | | 850,401 | 692,837 | | 38 | |
| 108. Does the electric utility use any property jointly with any other department of the operating municipality? If so, describe the property so used naming the departments involved, and explain the arrangement for the allocation of the expenses connected therewith. ELECT. DEPT. PAYS RENT & ELECT. FOR ITS PORTION OF OFFICE SPACE IN GENERAL OFFICE BLDG. | | | | | | |
| 109. State whether the power plant of the respondent is used for any purpose other than generating electricity, and if so, give full particulars. NONE | | | | | | |
| 110. State the character of motive power used in the generation of electricity. If energy is purchased, so state. ALL ENERGY IS PURCHASED FROM NYPA | | | | | | |
| 111. Does respondent distribute any electricity outside the limits of the reporting municipality? YES | | | | | | |
| 112. Give name of village or city clerk at date of verifying report. MARY CASAGRAN | | | | | | |
| 113. Has (a) membership in the New York State Employees' Retirement System been approved by the municipality for employees of the electric department, and, if so, (b) give effective date of such action by the municipality. (A) YES; (B) MARCH 18, 1941 | | | | | | |
| ± Designate as such the Chairman or other presiding officer. ** - Annual, monthly, weekly, daily, or hourly. | | | | | | |

101. COMPARATIVE GENERAL BALANCE SHEET

Assets and Other Debits

| Line No. | Item (a) | Balance at beginning of year \$ (b) | Balance at end of year \$ (c) | Change during year* \$ (d) |
|----------|---|---|-------------------------------------|----------------------------------|
| 1. | 101. Operating Property - Electric (p. 4) | 8,712,821 | 9,178,345 | 465,524 |
| 2. | 102. Operating Property - | | | - |
| 3. | Operating Property - | | | - |
| 4. | 109. Operating Property - General | | | - |
| 5. | 110. Construction Work in Progress | - | - | - |
| 6. | 112. Non-operating Property | | | - |
| 7. | Total Fixed Assets | 8,712,821 | 9,178,345 | 465,524 |
| 8. | 113. Loans to Operating Municipality (p. 5) | | | - |
| 9. | 114. Miscellaneous Investments (p. 5) | | | - |
| 10. | 115. Sinking Funds (p. 5) | | | - |
| 11. | 116. Depreciation Fund (p. 5) | 281,444 | 296,831 | 15,387 |
| 12. | 117. Miscellaneous Special Funds (p. 5) | - | - | - |
| 13. | Total Investments | 281,444 | 296,831 | 15,387 |
| 14. | 121. Cash | 1,313,229 | 1,680,009 | 366,780 |
| 15. | 122. Working Funds | 300 | 300 | - |
| 16. | 123. Materials and Supplies | 237,726 | 220,659 | (17,067) |
| 17. | 124. Receivables from Operating Municipality (p. 7) | 8,615 | 9,441 | 826 |
| 18. | 125. Accounts Receivable | 247,219 | 341,367 | 94,148 |
| 19. | 126. Notes Receivable | | | - |
| 20. | 127. Interest and Dividends Receivable | | | - |
| 21. | 128. Prepayments | - | | - |
| 22. | 129. Special Deposits | 50,240 | 53,514 | 3,274 |
| 23. | 131. Miscellaneous Current Assets | - | - | - |
| 24. | Total Current Assets | 1,857,329 | 2,305,290 | 447,961 |
| 25. | 141. Unamortized Debt Discount and Expense | | | - |
| 26. | 143. Suspense to be Amortized | | | - |
| 27. | 144. Clearing Accounts (p. 10) | | | - |
| 28. | 145. Miscellaneous Suspense | 145,633 | 242,029 | 96,396 |
| 29. | 146. Regulatory Commission Suspense | | | - |
| 30. | Total Deferred Debits | 145,633 | 242,029 | 96,396 |
| 31. | 151. Reacquired Securities | | | - |
| 32. | 161. Deficit (p. 11) | | | - |
| 33. | Total Assets and Other Debits | 10,997,227 | 12,022,495 | 1,025,268 |

NOTES TO BALANCE SHEET

1. In the space immediately below and in the corresponding space on facing page 3, provide any important notes regarding the balance sheet or any account thereof.
2. Show above the comparative balance sheet of the minicipal electric utility classified in accordance with the system of accounts used by the respondent.
3. Each item should be consistent with corresponding details shown elsewhere in this report.
4. In a footnote describe all contingent assets and contingent liabilities of the utility plant at the end of the year. *If none, state that fact.*

No Contingent Assets.

Account 145 - Represents Deferred Outflows in connection with adoption and implementation of GASB 68.

* Increases in black, decreases in red.

† Item column (g) includes (show amount here) \$ 135,472
long-term debt maturing within one year or less from the date of the balance sheet.

‡ If debit balances existed in this account, enter them and the balances in account 281, in column (e) and extend in columns (f) and (g) on line 29 the net amounts.
Net debit amounts should be entered in red ink.

101. COMPARATIVE GENERAL BALANCE SHEET

Liabilities and Other Credits

| Line No. | Item (e) | Balance at beginning of year \$ (f) | Balance at end of year \$ (g) | Change during year* \$ (h) |
|----------|--|---|-------------------------------------|----------------------------------|
| 1. | 231. Bonds (p. 6) | 36,935 | 450,000 | 413,065 |
| 2. | 232. Equipment Obligations - Long-Term (p. 6) | - | 246,647 | 246,647 |
| 3. | 233. Miscellaneous Long-Term Debt (p. 6) | 249,453 | 92,710 | (156,743) |
| 4. | Total Long-Term Debt† | 286,388 | 789,357 | 502,969 |
| 5. | 241. Payables to Operating Municipality (p. 7) | - | - | - |
| 6. | 242. Accounts Payable | 138,741 | 119,212 | (19,529) |
| 7. | 243. Notes Payable (p. 6) | 500,000 | - | (500,000) |
| 8. | 244. Consumers' Deposits (p. 8) | 49,975 | 53,246 | 3,271 |
| 9. | 245. Matured Interest | - | - | - |
| 10. | 246. Matured Long-Term Debt | - | - | - |
| 11. | 248. Taxes Accrued | 4,590 | 5,221 | 631 |
| 12. | 249. Interest Accrued | 7,157 | 5,075 | (2,082) |
| 13. | 251. Advance Billing and Payments | - | - | - |
| 14. | 252. Miscellaneous Current Liabilities | 79,538 | 314,574 | 235,036 |
| 15. | Total Current & Accrued Liabilities | 780,001 | 497,328 | (282,673) |
| 16. | 261. Depreciation Reserves (p. 5) | 6,099,394 | 6,230,346 | 130,952 |
| 17. | 262. Amorization Reserves (p. 4 & 5) | - | - | - |
| 18. | 263. Contributions for Extensions (p. 8) | 566,075 | 566,075 | - |
| 19. | 264. Insurance Reserve (p. 8) | - | - | - |
| 20. | 265. Injuries and Damages Reserve (p. 8) | - | - | - |
| 21. | 266. Reserve for Uncollectible Accounts (p. 8) | 25,000 | 44,000 | 19,000 |
| 22. | 267. Miscellaneous Reserves (p. 8) | - | - | - |
| 23. | Total Reserves | 6,690,469 | 6,840,421 | 149,952 |
| 24. | 271. Unamortized Premium on Debt | - | - | - |
| 25. | 272. Miscellaneous Unadjusted Credits (p. 8) | 64,039 | 325,338 | 261,299 |
| 26. | Total Deferred Credits | 64,039 | 325,338 | 261,299 |
| 27. | 280. Contribs. - Oper. Municipality (p. 8) | ***** | ***** | ***** |
| 28. | (\$4,852,058) (\$4,892,058) | | | |
| 29. | 281. Surplus (p. 9) | | | |
| 30. | \$8,028,388 \$8,462,109 | \$3,176,330 | 3,570,051 | 393,721 |
| 31. | | | | - |
| 32. | | | | - |
| 33. | Total Liabilities and Other Credits | 10,997,227 | 12,022,495 | 1,025,268 |

No Contingent Liabilities.

Account 233 - Represents Net Pension Liability in connection with adoption and implementation of GASB 68.

Account 272 - Represents Deferred Inflows in connection with adoption and implementation of GASB 68.

Account 252 - Includes compensated absences, as well as amounts due to customers due to overbilling of PPAC charges.

102. OPERATING PROPERTY - ELECTRIC

1. Show hereunder the requested information regarding electric operating property accounts for the year.
2. Transfers of property from one electric plant to another shall be shown in the column for "adjustments during year."
Property transferred to or from another municipal department shall be reported as an addition or retirement in this schedule.

3. Adjustments during year" should also include entries, if any, made in operating property accounts not to record current transactions but in modification of entries made in prior accounting periods.
4. In an attached memorandum explain all entries in column (e).

| Account (a) | Balance at beginning of year \$ (b) | Additions during year \$ (c) | Retirements during year \$ (d) | Adjustments during year \$ (e) | Balance at end of year \$ (f) | Depreciation Reserve | |
|--|--|---------------------------------------|---|---|--|------------------------------------|--|
| | | | | | | Current Annual Rate % (g) | Accrued Deprec. \$ Reserves (h) |
| 301. Organization | 100 | | | | 100 | | |
| 302. Franchises & Consents | 289 | | | | 289 | | |
| 303. Misc. Intangible Property | | | | | - | | |
| 311. Land | 4,156 | | | | 4,156 | | |
| 312. Structures | 127,160 | 14,553 | | | 141,713 | 2.50% | 118,620 |
| 321. Boiler Plant Equipment | | | | | - | | |
| 322. Eng. Driven Gen. Units Steam | | | | | - | | |
| 323. Turbo-Generators-Steam | | | | | - | | |
| 324. Acc. Electric Equipment Steam | | | | | - | | |
| 325. Misc. Power Plant Equip. Steam | | | | | - | | |
| 331. Reservoirs, Dams & Waterways | | | | | - | | |
| 332. Roads, Trails & Bridges | | | | | - | | |
| 333. Water Wheels, Turbines & Gen. | | | | | - | | |
| 334. Acc. Elec Equip. - Hydro. | | | | | - | | |
| 335. Misc. Power Plant Equip. Hydro | | | | | - | | |
| 342. Eng. Dr. Gen. Units - Int. Comb. | | | | | - | | |
| 344. Acces. El. Eq. - Internal Comb. | | | | | - | | |
| 345. Misc. Pr. Pl. Equip. - Int. Comb. | | | | | - | | |
| 351. Transmission Roads & Trails | | | | | - | | |
| 352. Transmission Substation Equip. | | | | | - | | |
| 353. Transmission Overhead Cond. | | | | | - | | |
| 354. Transmission Undergrnd Cond. | | | | | - | | |
| 358. Poles, Towers, & Fixtures | 1,289,178 | 71,373 | 8,853 | | 1,351,698 | 3.51% | 749,833 |
| 359. Underground Conduits | | | | | - | | |
| 361. Distribution Substation Equip. | 1,293,155 | 59,023 | | | 1,352,178 | 2.90% | 1,173,069 |
| 362. Storage Battery Equipment | | | | | - | | |
| 363. Distribution Overhead Cond. | 1,324,778 | 19,549 | 1,313 | | 1,343,014 | 2.57% | 823,735 |
| 364. Dist. Underground Cond. | 193,440 | 2,314 | 66 | | 195,688 | 2.88% | 60,656 |
| 365. Line Transformers | 1,772,198 | 109,639 | 7,567 | | 1,874,270 | 2.90% | 989,514 |
| 366. Overhead Services | 344,345 | 3,774 | 736 | | 347,383 | 2.81% | 259,102 |
| 367. Underground Services | | | | | - | | |
| 368. Consumers' Meters | 293,405 | 193 | 1,328 | | 292,270 | 3.13% | 249,009 |
| 369. Consumers' Meter Installation | 58,701 | 3,063 | 2,592 | | 59,172 | 3.74% | 71,644 |
| 370. Other Prop. on Consum. Prem. | 24,352 | | | | 24,352 | 3.90% | 16,062 |
| 371. St. Light & Signal Sys. Equip. | 406,495 | 11,486 | 1,852 | | 416,129 | 3.90% | 265,618 |
| 381. Office Equipment | 155,376 | | | | 155,376 | 3.88/12.5% | 157,877 |
| 382. Stores Equipment | 886 | | | | 886 | 4.00% | 926 |
| 383. Shop Equipment | 14,666 | 149 | | | 14,815 | 4.00% | 8,602 |
| 384. Transportation Equipment | 1,180,286 | 320,427 | 133,727 | | 1,366,986 | 8.00% | 1,045,659 |
| 385. Communication Equipment | 30,991 | 1,465 | | | 32,456 | 10.00% | 32,060 |
| 386. Laboratory Equipment | 27,991 | 1,009 | | | 29,000 | 3.43% | 24,637 |
| 387. General Tools and Implements | 102,198 | 4,209 | | | 106,407 | 4.75% | 115,133 |
| 388. Miscellaneous Gen. Equipment | 68,675 | 1,332 | | | 70,007 | 10.00% | 68,590 |
| 391. Miscellaneous Tangible Property | | | | | - | | |
| 392. Undistrib. Operating Property** | | | | | - | | |
| Total Oper. Property - Elec. | 8,712,821 | 623,558 | 158,034 | - | 9,178,345 | | 6,230,346 |

* Debits in black, credits in red

** State details here

103. INVESTMENTS

1. Give the requested information concerning such items as were held at any time during the year in accounts 113, Loans to Operating Municipality, 114, Miscellaneous Investments, 115, Sinking Funds, 116, Depreciation Fund and 117, Miscellaneous Special Funds
2. In respect of items disposed of during the year, entries in column (j) may be omitted, but show in column (b) the date of sale and amount realized.
3. Subtotals should be shown for each account in columns (j) to (k)
4. Investments should be classified in column (a) by use of the following numerals: 1. Common Stock; 2. Preferred Stock (subdivided); 3. Bonds; 4. Notes; 5. Loans; 6. Miscellaneous.
5. Non-par stock should be so designated in column (b); entries in column (d) should be in terms of dollars per share; and those in column (f) should show the number of shares held.
6. Uninvested funds in accounts 114, 115, 116, and 117 should be so designated, and the name of the custodian thereof should be given in column (b).

| Line No | Class Numerial (a) | Description of security or other investment (b) | Date of maturity of security (c) | Interest or dividends, if any Rate % per annum (d) | Dates due (e) | Par value of amount held at end of year \$ (f) | Year of acquisition by respondent (g) | Actual money cost to respondent (h) | Book cost at end of year (i) | Revenue during year Accrued (j) | Received (k) |
|---------|--------------------|---|----------------------------------|---|---------------|--|---------------------------------------|-------------------------------------|------------------------------|------------------------------------|--------------|
| 1. | | | | | | | | | | | |
| 2. | 6 | 116 Depreciation Reserves | N/A | Various | Monthly | 296,831 | | 296,831 | 296,831 | 30 | 30 |
| 3. | | | | | | | | | | | |
| 4. | | | | | | | | | | | |
| 5. | | | | | | | | | | | |
| 6. | | | | | | | Totals | 296,831 | 296,831 | 30 | 30 |

104. DEPRECIATION AND AMORTIZATION RESERVES

1. Show hereunder, in columns (b) to (e), the requested analyses of balances carried at any time during the year in account 261, Depreciation Reserves, separately for each operating department. In columns (f) to (h) give like analyses of the balances.
2. Append a statement to explain any amounts appearing on lines 17 and 18.

| Line No | Item (a) | Depreciation Reserves | | | Amortization Reserves | | | Total \$ (i) |
|---------|---|----------------------------|------------------------------------|--------------|----------------------------|------------------------------------|--------------|--------------|
| | | Electric department \$ (b) | Other departments (specify) \$ (c) | Total \$ (d) | Electric department \$ (f) | Other departments (specify) \$ (g) | Total \$ (h) | |
| 1. | Balance at beginning of year | 6,099,394 | | 6,099,394 | | | | - |
| 2. | Accruals for year, charged to: | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 3. | Operating Expenses (except acct. 790) | 213,473 | | 213,473 | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 4. | Amortization of Intangible Property (790) | | xxxxxxx | xxxxxxx | | | | |
| 5. | Clearing accounts | 75,513 | | 75,513 | | | | |
| 6. | Deductions from Rent Revenues (432 and 435) | | | | | | | |
| 7. | Miscellaneous Debits to Surplus (514) | | | | | | | |
| 8. | Other accounts (specify): | | | | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | Total accruals | 288,986 | - | 288,986 | | | | |
| 12. | Net charges for property retired: | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | xxxxxxx |
| 13. | Book cost of retirements | 158,034 | | 158,034 | | | | |
| 14. | Cost of removal | - | | - | | | | |
| 15. | Salvage, insurance, etc., recovered (Cr.) | - | | - | | | | |
| 16. | Net debit for retirements | 158,034 | - | 158,034 | | | | |
| 17. | Other Credits | | | | | | | |
| 18. | Other Debits (See Schedule No. 102) | | | | | | | |
| 19. | Balance at end of year | 6,230,346 | - | 6,230,346 | | | | |

105. LONG-TERM DEBT

1. Show the particulars called for concerning the several long-term debt liabilities of the respondent outstanding at any time during the year and including in account 231, Bonds, 232, Equipment Obligations - Long Term or 233, Miscellaneous Long-Term Debt. Show each issue separately, and make all necessary explanations in footnotes.

Any disagreement between the total of column (1), this schedule, and the item on line 4, column (g), page 3, should be explained.

2. In the lower section, use like numbered lines to complete the information regarding liabilities specified in column (a).

| Designation of liability (including term in years) | Purpose for which issue was authorized | Dates | | Schedule of serial payments | | Interest | | Line No. |
|---|--|---|---|----------------------------------|--|---------------------------------|----------------------------------|----------|
| | | Authorized | Maturity | Date of periodical payment | Amount of periodical payment \$ (i) | Rate % per annum (g) | Dates due (h) | |
| (a) | (b) | (c) | (d) | (e) | | | | |
| BOND (5 YRS) | BUCKET TRUCK | 11/30/2012 | 11/30/2017 | 11/30 | 36,935 | 2.99% | 11/30 | 1 |
| BOND (10 YRS) | SYST IMPROV | 12/13/2017 | 12/1/2027 | 12/1 | 40,000 | 2.00% | 6/1 & 12/1 | 2 |
| GASB 68 PENSION LIAB | NET PENSION LIAB | | | | | | | 3 |
| | | | | | | | | 4 |
| | | | | | | | | 5 |
| | | | | | | | | 6 |
| NYPA LOAN PAYABLE | BUCKET TRUCK | 1/1/2018 | 12/31/2020 | Monthly | 7,956 | 0.00% | n/a | 7 |
| | | | | | | | | 8 |
| | | | | | | | | 9 |
| Par value of actual issue \$ (i) | Cash realized on actual issue* \$ (j) | Payments on debt to end of year \$ (k) | Actually outstanding at end of year \$ (l) | Interest during year | | Interest at end of year | | Line No. |
| | | | | Accrued \$ (m) | Paid \$ (n) | Matured and Unpaid \$ (o) | Accrued but not due \$ (p) | |
| 184,675 | 184,675 | 184,675 | - | 481 | 1,104 | | - | 1 |
| 450,000 | 450,000 | - | 450,000 | 5,075 | - | | 5,075 | 2 |
| | | - | 92,710 | - | - | | - | 3 |
| | | | | | | | | 4 |
| | | | | | | | | 5 |
| 286,429 | 286,429 | 39,782 | 246,647 | - | - | | - | 6 |
| | | | | | | | | 7 |
| | | | | | | | | 8 |
| Total | 921,104 | 224,457 | 789,357 | 5,556 | 1,104 | - | 5,075 | 9 |
| | | | | | | | | 10 |

105A. NOTES PAYABLE

1. List hereunder each item of notes payable, Account 243, at the end of the year.

any time during the year and should not be restricted to the items in existence at the end of the year.

2. Interest accrued and interest paid should cover notes outstanding at

| Names of Creditors (a) | Amount \$ (b) | Period of time covered | | Rate % Per Annum (e) | Interest | | Description and Purpose (h) | Line No. |
|------------------------------|------------------|------------------------|-----------|----------------------------|----------------------------------|-------------------------------|-----------------------------------|----------|
| | | From (c) | To (d) | | accrued during year \$ (f) | paid during year \$ (g) | | |
| BAN | - | Dec-16 | Dec-17 | 1.854% | 4,943 | 9,269 | DOT Project | 1 |
| | | | | | | | | 2 |
| | | | | | | | | 3 |
| Total | - | | | | 4,943 | 9,269 | | 4 |

106. MISCELLANEOUS ITEMS IN SURPLUS

1. Show the requested information concerning items includible in accounts 502, Miscellaneous Credits to Surplus, 512, Appropriations to Reserves, and 514, Miscellaneous Debits to Surplus.

2. In each account, items of less than \$100 may be aggregated and only the number and total thereof shown.

3. Columns (a) and (b) should be used for debit items and columns (c) and (d) for credit items. In general, the description of items in accounts 502 and 514 should identify them with the classes of items listed in the texts of those accounts.

| Item (a) | Amount \$ (b) | Item (c) | Amount \$ (d) | Line No. |
|-------------|------------------|-------------|------------------|----------|
| | | NONE | | 1 |
| | | | | 2 |
| | | | | 3 |
| | | | | 4 |
| | | | | 5 |
| | | | | 6 |
| | | | | 7 |
| | | | | 8 |
| | | | | 9 |
| | | | | 10 |

* - If obligations were issued for any consideration other than cash, give particulars in a footnote.

107. RECEIVABLES FROM OPERATING MUNICIPALITY

1. Show the requested information in respect of items as of the beginning and end of the year and of transactions during the year which were includible in account 124, Receivables from Operating Municipality.
2. In column (b) enter the date of maturity for all items which have a specified due date; for those payable on demand, insert the word "Demand," and for open accounts insert the word "Open."

| Line No. | Description of security or other investment (a) | Date of maturity (b) | Interest rate % (c) | Balance at beginning of year \$ (d) | Interest accrued during year \$ (e) | Other debits originating during year \$ (f) | Cash payments of principal and/or interest \$ (g) | Other Credits Contra acct. No. (h) | Amount \$ (i) | Balance at end of year \$ (j) |
|----------|---|----------------------|---------------------|-------------------------------------|-------------------------------------|---|---|---------------------------------------|---------------|-------------------------------|
| 1. | ELECTRICITY - General Fund | N/A | N/A | 8,615 | | 153,686 | 152,860 | | | 9,441 |
| 2. | | | | | | | | | | |
| 3. | | | | | | | | | | |
| 4. | | | | | | | | | | |
| 5. | | | | | | | | | | |
| 6. | | | | | | | | | | |
| 7. | | | | | | | | | | |
| 8. | | | | | | | | | | |
| 9. | | | | | | | | | | |
| 10. | | | | | | | | | | |
| 11. | | | | | | | | | | |
| 12. | | | | | | | | | | |
| 13. | | | | | | | | | | |
| Totals | | | | 8,615 | - | 153,686 | 152,860 | | - | 9,441 |

108. PAYABLES TO OPERATING MUNICIPALITY

1. Show the requested information in respect of items which during the year were includible in account 241, Payables to Operating Municipality.
2. In column (b) enter the date of maturity for all items which have a specified due date; for those payable on demand, insert the word "Demand," and for open accounts insert the word "Open."

| Line No. | Description of security or other investment (a) | Date of maturity (b) | Interest rate % (c) | Balance at beginning of year \$ (d) | Interest accrued during year \$ (e) | Other credits originating during year \$ (f) | Cash payments of principal and/or interest \$ (g) | Other Debits Contra acct. No. (h) | Amount \$ (i) | Balance at end of year \$ (j) |
|----------|---|----------------------|---------------------|-------------------------------------|-------------------------------------|--|---|--------------------------------------|---------------|-------------------------------|
| 21. | NONE | | | | | | | | | |
| 22. | | | | | | | | | | |
| 23. | | | | | | | | | | |
| 24. | | | | | | | | | | |
| 25. | | | | | | | | | | |
| 26. | | | | | | | | | | |
| 27. | | | | | | | | | | |
| 28. | | | | | | | | | | |
| 29. | | | | | | | | | | |
| 30. | | | | | | | | | | |
| 31. | | | | | | | | | | |
| 32. | | | | | | | | | | |
| 33. | | | | | | | | | | |
| Totals | | | | - | - | - | - | | - | - |

109. OTHER RESERVES AND UNADJUSTED CREDITS

1. Show hereunder, separately for each department, the requested information in respect to accounts 263. Contributions for Extensions, 264, Insurance Reserve, 265, Injuries and Damage Reserve, 266, Reserve for Uncollectible Accounts, 267, Miscellaneous Reserves (separately for each subdivision), 271, Unamortized Premium on Debt (separately for each subdivision), and 272, Miscellaneous Unadjusted Credits (separately for each subdivision).
2. Provide also the same information for account 244, Consumers' Deposits.
3. Totals should be shown for each balance sheet account.

| Line No. | Description (a) | Balance at beginning of year \$ (b) | Credits during year | | Debits during year | | Balance at end of year \$ (g) |
|----------|--|--|-------------------------|------------------|-------------------------|------------------|----------------------------------|
| | | | Contra acct. No. (c) | Amount \$ (d) | Contra acct. No. (e) | Amount \$ (f) | |
| 1. | 244 - Consumer deposits | 49,975 | 129 | 3,271 | 129 | | 53,246 |
| 2. | 263 - Contribution for extensions | 566,075 | 116 | | | | 566,075 |
| 3. | 266 - Reserve for uncollectible accounts | 25,000 | 404 | 24,108 | 125 | 5,108 | 44,000 |
| 4. | 272 - Deferred Inflows (GASB 68) | 64,039 | various | 261,299 | | | 325,338 |
| 5. | | | | | | | - |
| 6. | | | | | | | - |
| 7. | | | | | | | - |
| 8. | | | | | | | - |
| 9. | | | | | | | - |
| 10. | | | | | | | - |
| 11. | | | | | | | - |
| 12. | | | | | | | - |
| 13. | | | | | | | - |
| 14. | | | | | | | - |
| 15. | | | | | | | - |
| 16. | | | | | | | - |
| 17. | | | | | | | - |
| 18. | | | | | | | - |
| 19. | | | | | | | - |
| 20. | | | | | | | - |

110. CONTRIBUTIONS-OPERATING MUNICIPALITY

1. Give hereunder an analysis of transactions during the year affecting account 280, Contributions-Operating Municipality, showing debit items in columns (a) and (b) and credit items in columns (c) and (d).
2. State first, the balance (either debit or credit) at the beginning of the year and follow this with a summary of the transactions during the year from which should be developed the balance at the end of the year to be entered on the smaller side, thereby developing equal totals for columns (b) and (d).
3. If the following transactions occurred during the year, they should be separately stated as debits or credits, as the case may be, and other transactions clearly described:
- (a) Cash transfers
(b) Property and equipment transfers
(c) Materials and supplies
(d) Payroll items (salaries and labor)
(e) Use of real property for which no payment or only nominal payment was made*
(f) Use of equipment or facilities for which no payment or only nominal payment was made*
(g) Insurance
(h) Electricity
(i) Water
(j) Payments to State Employees' Retirement Systems

| Line No. | Item (a) | Amount \$ (b) | Item (c) | Amount \$ (d) |
|----------|------------------------------|------------------|------------------------|------------------|
| | | | | |
| 31. | Balance at Beginning of Year | 4,852,058 | | |
| 32. | | | | |
| 33. | CASH | 40,000 | | |
| 34. | | | | |
| 35. | | | | |
| 36. | | | | |
| 37. | | | | |
| 38. | | | | |
| 39. | | | | |
| 40. | | | | |
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| 42. | | | | |
| 43. | | | | |
| 44. | | | | |
| 45. | | | | |
| 46. | | | | |
| 47. | | | | |
| 48. | | | | |
| 49. | | | | |
| 50. | Balance at end of year | | Balance at end of year | 4,892,058 |
| 51. | Total | 4,892,058 | Total | 4,892,058 |

* State in a footnote the basis upon which such items were recorded in revenue, expense, or other accounts, and the basis upon which were determined the entries therefore in this account.

112. INCOME ACCOUNT

Show details of the income account of the respondent for the year, classified in accordance with the Uniform System of Accounts prescribed in case 8312.

| Item (a) | Total for year \$ (b) | Comparison with preceding year | | Remarks (e) | Line No. |
|---|--------------------------|--|--|----------------|----------|
| | | Amount for preceding year \$ (c) | Net change during year - increase (decrease) \$ (d) | | |
| 401. Operating Revenues - Electric (p. 12) | 4,554,423 | 3,925,792 | 628,631 | | 1. |
| 402. Operating Expenses - Electric (p. 10) | 3,976,947 | 3,685,921 | 291,026 | | 2. |
| 403. Taxes - Electric | 35,188 | 40,812 | (5,624) | | 3. |
| 404. Uncollectible Revenues- Electric | 24,108 | 7,950 | 16,158 | | 4. |
| Revenue Deductions - Electric | 4,036,243 | 3,734,683 | 301,560 | | 5. |
| Net Operating Revenue - Electric* | 518,180 | 191,109 | 327,071 | | 6. |
| 421. Operating Revenues - Other Operations | - | - | - | | 7. |
| 422. Operating Expenses - Other Operations | | | - | | 8. |
| 423. Taxes - Other Operations | | | - | | 9. |
| 424. Uncollectible Revenues - Other Operations | | | - | | 10. |
| Revenue Deductions - Other Operations | - | - | - | | 11. |
| Net Operating Revenue - Other Operations* | - | - | - | | 12. |
| Total Net Operating Revenue* | 518,180 | 191,109 | 327,071 | | 13. |
| 431. Rent from Lease of Electric Plant - Cr. | | | - | | 14. |
| 432. Deductions from Rent Revenues - Electric | | | - | | 15. |
| 433. Rent for Lease of Electric Plant - Dr. | | | - | | 16. |
| Net Ret. or Exp. - Leased Prop. - Elec.* | - | - | - | | 17. |
| 434. Rent from Other Operating Property - Cr. | | | - | | 18. |
| 435. Deductions from Rent Rev. - Other Operations | | | - | | 19. |
| 436. Rent for Other Operating Property - Dr. | | | - | | 20. |
| Net Ret. or Exp. - Leased Prop. - Other Op.* | - | - | - | | 21. |
| Operating Income* | 518,180 | 191,109 | 327,071 | | 22. |
| 441. Revenues from Non-operating Property | | | - | | 23. |
| 442. Interest Revenues | 250 | 264 | (14) | | 24. |
| 443. Dividend Revenues | | | - | | 25. |
| 444. Miscellaneous Non-operating Revenues | | - | - | | 26. |
| 449. Non-operating Revenue Deductions | | | - | | 27. |
| Non-operating Income* | 250 | 264 | (14) | | 28. |
| Gross Income* | 518,430 | 191,373 | 327,057 | | 29. |
| 451. Interest on Long-Term Debt (p. 6) | 10,499 | 14,481 | (3,982) | | 30. |
| 452. Miscellaneous Interest Deductions | | - | - | | 31. |
| 453. Amortization of Debt Discount and Expense | | | - | | 32. |
| 454. Release of Premium on Debt - Cr. | | | - | | 33. |
| 455. Interest Charged to Property - Cr. | | | - | | 34. |
| 456. Miscellaneous Amortization | | | - | | 35. |
| 459. Contractual Appropriations of Income | 74,210 | 70,327 | 3,883 | IEEP | 36. |
| 460. Miscellaneous Deductions from Income | | | - | | 37. |
| Total Deductions from Gross Income | 84,709 | 84,808 | (99) | | 38. |
| Net Income (Loss) | 433,721 | 106,565 | 327,156 | | 39. |

113. SURPLUS ACCOUNT

Show the details of the surplus account for the year.

| Item (a) | Debits \$ (b) | Credits \$ (c) | Remarks (d) | Line No. |
|--|------------------|-------------------|----------------|----------|
| Balance at Beginning of Year | | \$8,028,388 | | 41. |
| 501. Balance Transferred from Income | | 433,721 | | 42. |
| 502. Miscellaneous Credits to Surplus (p. 6) | xxxxxxxxxxxxxx | | | 43. |
| 512. Appropriations to Reserves (p. 6) | | xxxxxxxxxxxxxx | | 44. |
| 514. Miscellaneous Debits to Surplus (p. 6) | - | xxxxxxxxxxxxxx | | 45. |
| Balance at End of Year | 8,462,109 | | | 46. |
| Totals | 8,462,109 | 8,462,109 | | 47. |

*Loss in red

115. OPERATING EXPENSES - ELECTRIC

1. Show the various items of operating expenses for the year.
 2. Designations in columns (A,B,C & D) indicate the accounts

applicable to each class of utilities.

3. All credit entries in this schedule should be made in red ink.

| Item | Class | | Amount | Line No. | Item | Class | | Amount |
|--|-----------|---|-----------|----------|--|-----------|---|--------------|
| | A,B, C | D | | | | A,B, C | D | |
| 701. Supervision and Labor | X | X | | 1. | Acc. 701 to 738 brought forward | | | 2,604,674 |
| 702. Power Plant Supplies and Expenses | | X | | 2. | 741. Distribution System Operation | | X | |
| 702.1 Fuel | X | | | 3. | 741.1 Distribution Super & Engineering | X | | 155,209 |
| 702.2 Water | X | | | 4. | 741.2 Oper. of Distribution Substations | X | | 41,619 |
| 702.3 Miscellaneous Supplies and Expenses | X | | | 5. | 741.3 Oper. of Storage Batteries | X | | |
| 703. Repairs to Power Plant | X | X | | 6. | 741.4 Oper. of Distribution Lines | X | | 238,749 |
| 704. Steam from other Sources | X | X | | 7. | 741.5 Oper. of Consumers' Meters | X | | 4,013 |
| 705. Steam Transferred - Cr. | X | X | | 8. | 741.6 Service on Consumers' Premises | X | | |
| 706. Depreciation of Power Plant | X | X | | 9. | 742. Repairs to Distribution System | | X | |
| 707. Production Rents | X | X | | 10. | 742.1 Repairs to Dist. Struc. & Equip. | X | | 2,027 |
| Total Elec. Generation Steam Power | | | - | 11. | 742.4 Repairs to Overhead Distrib. Cond. | X | | 217 |
| 708. Supervision and Labor | X | X | | 12. | 742.5 Repairs to Undergrnd. Dist. Cond. | X | | |
| 709. Power Plant Supplies and Expenses | | X | | 13. | 742.6 Repairs to Line Transformers | X | | |
| 709.1 Water for Power | X | | | 14. | 742.7 Repairs to Services | X | | 902 |
| 709.3 Miscellaneous Supplies & Expenses | X | | | 15. | 742.8 Test & Repairing Consum. Meters | X | | 20,454 |
| 710. Repairs to Power Plant | X | X | | 16. | 742.9 Repairs to Other Prop. on Con. Prem. | X | | |
| 711. Depreciation of Power Plant | X | X | | 17. | 743. Depreciation of Distribution Prop. | X | X | 150,699 |
| 712. Production Rents | X | X | | 18. | 744. Distribution Rents | X | X | |
| Total Elec. Gen. - Hydraulic Power | | | - | 19. | Total Distribution Expenses | | | 613,889 |
| 713. Supervision and Labor | X | X | | 20. | 751. Street Light & Sig. System Operation | | X | |
| 714. Power Plant Supplies and Expenses | | X | | 21. | 751.1 St. Light & Sig. Sys. Super & Engr. | X | | |
| 714.1 Engine Fuel | X | | | 22. | 751.2 Operation of St. Light & Sig. Sys. | X | | |
| 714.3 Miscellaneous Supplies and Expenses | X | | | 23. | 752. Rep. to St. Light & Sig. Sys. Equip. | X | X | 2,918 |
| 715. Repairs to Power Plant | X | X | | 24. | 753. Depr. of St. Light & Sig. Sys. Equip. | X | X | 16,041 |
| 716. Gas for Power | X | X | | 25. | 754. St. Lighting & Signal System Rents | X | X | |
| 717. Depreciation of Power Plant | X | X | | 26. | Total St. Light & Sig. Sys. Expenses | | | 18,959 |
| 718. Production Rents | X | X | | 27. | 761. Consum. Acct. & Coll. Labor & Sup. | X | X | 184,821 |
| Total Elec. Gen. - Int. Comb. Eng. Pwr. | | | - | 28. | 764. Consum. Account & Collect Rents | X | X | |
| 721. Electricity Purchased | X | X | 2,523,963 | 29. | Total Consum. Acct. & Coll. Exp. | | | 184,821 |
| 722. Purchased Electricity Expense | X | X | | 30. | 771. Sales Labor and Supplies | X | X | |
| 726. Production Exp. Transferred - Cr. | X | X | | 31. | 772. Appliance Selling and Jobbing | X | X | |
| 729. Duplicate Production Charges - Cr. | X | X | | 32. | 774. Sales Department Rents | X | X | |
| Total Other Production Expenses | | | 2,523,963 | 33. | Total Sales Expenses | | | - |
| Total Production Expenses | | | 2,523,963 | 34. | 781. General Office Salaries & Expenses | X | X | 116,872 |
| 731. Transmission System Operation | | X | | 35. | 782. Management Service | X | X | 9,729 |
| 731.1 Transmission Supervision and Eng. | X | | | 36. | 783. Insurance, Injuries and Damages | X | X | 79,566 |
| 731.2 Oper. of Transmission Substations | X | | | 37. | 784. Regulatory Commission Expenses | X | X | |
| 731.4 Operation of Transmission Lines | X | | | 38. | 785. Other General Expenses | X | X | 399,859 |
| 732. Repairs to Transmission System | X | X | | 39. | 786. General Rents | X | X | 4,200 |
| 733. Depreciation of Transmission Prop. | X | X | | 40. | 787. Repairs to General Property | X | X | 3,599 |
| 734. Transmission Rents | X | X | | 41. | 788. Depreciation of Gen. Property | X | X | 386 |
| Total Transmission Expenses | | | - | 42. | 789. Deferred Retirement Losses | X | X | |
| 736. Repairs to Poles, Towers & Fixtures | X | X | 34,364 | 43. | 790. Amortization of Intangible Prop. | X | X | |
| 737. Repairs to Underground Conduits | X | X | | 44. | 791. Franchise Requirements | X | X | |
| 738. Deprec. of Poles, Tow., Fixt. & Cond. | X | X | 46,347 | 45. | 792. Miscel. Expenses Transferred - Cr. | X | X | (59,607) |
| Total Maint. Pol., Tow., Fixt. & Cond. | | | 80,711 | 46. | 793. Duplicate Miscel. Charges - Cr. | X | X | |
| Total Accts. 701 to 738 carried forw. | | | 2,604,674 | 47. | Total Admin. & General Expenses | | | 554,604 |
| | | | | 48. | Total Oper Expenses - Electric | | | \$ 3,976,947 |

116. ANALYSIS OF CHARGES TO OTHER DEPARTMENTS OF OPERATING MUNICIPALITY

1. Show hereunder all items which during the year were charged by the electric department to other departments of the operating municipality.
2. Items should be classified according to their nature and should be shown in the following order and letter to correspond to the subdivisions indicated.
 - (a) Contributions of cash, material and supplies, equipment, or real property, subdivided according to the nature of the items.
 - (b) Salaries of executives, subdivided by title of positions.
 - (c) Wages, subdivided by classes of labor
 - (d) Other personal service, subdivided by classes of service.
 - (e) Public Street Lighting
 - (f) Other electric service.
 - (g) Steam
 - (h) Space rentals, subdivided by location and type of structures or land.
 - (i) Building service, subdivided by location and type of buildings.
 - (j) Use of facilities or equipment, subdivided by classes of equipment.
 - (k) Insurance, subdivided by types of protection.

- (l) Pensions, subdivided by classes of employees.
- (m) Other items, classified according to type and purpose.
3. In column (d) show for each item the basis upon which was determined the amount charged to other departments of the municipality and in columns (e) and (f) the amount so charged, subdivided between amounts representing contributions and includible in account 280. In columns (g) to (j) show for each charge the distribution of credits therefor to accounts of the electric department.
4. Payroll charges which are distributed to other departments of the municipality on the basis of the time actually devoted to such departments and at the rate actually paid to the employee should be so described and listed separately from payroll items which are distributed on an allocated basis or at a rate other than that actually paid.
5. In each subdivision, items of like nature which for the year did not exceed five dollars may be grouped and shown in total, provided that for each group the number of such items is stated.

| Line No. | Item Letter | Description | Municipal department charged | Basis of charge or allocation | Amount charged Municipality | | | | | |
|----------|-------------|--------------------|------------------------------|-------------------------------|---|--|--|---------|-----------|--------|
| | | | | | Subject to current settlement (acct. 124) | Classified as contribution (acct. 280) | Accounts of lighting department credited | | | |
| | | | | | | | Acct. No. | Amount | Acct. No. | Amount |
| | (a) | (b) | (c) | (d) | \$ (e) | \$ (f) | (g) | \$ (h) | (i) | \$ (j) |
| 1. | A | CASH/LABOR/PURCH. | GEN. | CONT. | | 40,000 | 121.0 | 40,000 | | |
| 2. | E | STREET LIGHTING | GEN. | ACTUAL | 54,324 | | 604.0 | 54,324 | | |
| 3. | E | OTHER ELECT. SALES | VAR. | ACTUAL | 99,362 | | 606.0 | 99,362 | | |
| 4. | | | | | | | | | | |
| 5. | | | | | | | | | | |
| 6. | | | | | | | | | | |
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| 46. | | | | | | | | | | |
| 47. | | | | | | | | | | |
| 48. | | | | | | | | | | |
| 49. | | | | Totals | 153,686 | 40,000 | | 193,686 | | - |

117. STATION DEMAND AND PRODUCTION - ELECTRIC

Using a separate line for each generating station, show the information requested below.

| Line No. | Name of station (a) | Maximum station demand | | | Total kw.h. generated during year (e) | Total production expenses (accts. 701.1 to 718, inc.) (h) |
|----------|------------------------|------------------------|-------------|----------------------------|--|--|
| | | Kilowatts (b) | Date (c) | Minutes duration (d) | | |
| 1. | NONE | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | Totals | - | - |

118. ELECTRIC ENERGY ACCOUNT

Show hereunder the requested summary of electric energy produced, or received from others; and the quantity sold, or otherwise disposed of during the year.

MAXIMUM DEMAND

Show the requested information concerning monthly maximum coincident demand on respondent's outgoing lines including demand supplied by purchased power. ‡

| Line No. | Item (a) | No. of kilowatt- hours (b) | Item (c) | No. of kilowatt- hours (d) | Month (e) | Date (f) | Hour (g) | Kw. demand (h) | Minutes duration (i) |
|----------|---------------------------------------|-------------------------------------|----------------------------------|-------------------------------------|--------------|-------------|-------------|----------------------|----------------------------|
| 31. | Generated by water ‡ | | Total electric sales | 74,303,540 | JUNE | 6/6 | 1800 | 8,212 | 15 |
| 32. | Generated by steam ‡ | | | | JULY | 7/24 | 1230 | 6,947 | 15 |
| 33. | Gen. by other motive power ‡ | | | | AUG | 8/4 | 1130 | 7,072 | 15 |
| 34. | | | | | SEPT | 9/3 | 1200 | 7,872 | 15 |
| 35. | Gen. by Eng. | | Sup. to others w/o direct charge | | OCT | 10/31 | 1900 | 10,787 | 15 |
| 36. | | | Used by electric department | 385,760 | NOV | 11/28 | 730 | 15,462 | 15 |
| 37. | Purchased | 78,330,231 | | | DEC | 12/28 | 1830 | 18,845 | 15 |
| 38. | Total available for distribution | 78,330,231 | | | JAN | 1/6 | 1100 | 18,845 | 15 |
| 39. | Energy purchased from 6/1/17- 5/31/18 | | | | FEB | 2/3 | 900 | 18,768 | 15 |
| 40. | | | | | MAR | 3/19 | 730 | 18,155 | 15 |
| 41. | Cost | \$ 2,523,963 | Lost and unaccounted for 4.65% | 3,640,931 | APRIL | 4/9 | 730 | 14,967 | 15 |
| 42. | | | Total | 78,330,231 | MAY | 5/1 | 730 | 10,935 | 15 |

119. ELECTRIC SALES AND OPERATING REVENUES

1. Show the average number of consumers' bills per month, the revenues from electric operations for the year, and quantities of electricity sold during the year.

2. If bills are rendered on other than a monthly basis, entries in column (b) should be the average for the billing period.
3. If any quantities of energy are based on estimates, that fact should be stated and the basis of the estimate shown.

| Line No. | Item (a) | Average no. of bills per month (b) | No. of kw.h. (b) | Revenues at net**, gross** tariff rates \$ (d) | Discounts not taken** taken** Late charges (e) | Total Revenue \$ (f) | Average net revenue* Cents (g) |
|----------|--|---|------------------------|---|---|----------------------------|---|
| 31. | 601. Residential Sales | 2,920 | 50,247,121 | 2,983,336 | 11,397 | 2,994,733 | 5.96 |
| 32. | 602. Commercial Sales | 349 | 6,464,532 | 431,192 | 923 | 432,115 | 6.68 |
| 33. | 603. Industrial Sales | 34 | 12,800,253 | 752,830 | 467 | 753,297 | 5.89 |
| 34. | 604. Public St. Light- Oper. Municip. | 4 | 415,164 | 54,324 | | 54,324 | 13.08 |
| 35. | 605. Public Street Lighting - Other | 6 | 124,956 | 13,620 | | 13,620 | 10.90 |
| 36. | 606. Other Sales to Oper. Municipality | 32 | 1,692,599 | 99,362 | | 99,362 | 5.87 |
| 37. | 607. Other Sales to Other Public Auth. | 1 | 2,506,800 | 140,764 | | 140,764 | 5.62 |
| 38. | 608. Sales to Other Distributors | | | | | | |
| 39. | 609. Sales to R.R. and Street R.R. | | | | | | |
| 40. | 610. Security Lighting | 49 | 52,115 | 7,834 | | 7,834 | 15.03 |
| 41. | Total Electric Service Revenues | 3,395 | 74,303,540 | 4,483,262 | 12,787 | 4,496,049 | 6.05 |
| 42. | 621. Rent from Electric Property | | | | | - | xxx |
| 43. | 622. Miscellaneous Electric Revenues | | | 58,374 | | 58,374 | xxx |
| 44. | Total Other Electric Revenues | | | 58,374 | - | 58,374 | xxx |
| 45. | Total Operating Rev. - Electric | | | 4,541,636 | 12,787 | 4,554,423 | xxx |

Note: Acct 622 includes RECs and ZECs income of \$246,635, less overbilling of PPAC revenues of \$229,072, plus \$40,811 of misc. type billings.

‡ Excluding current used in station auxiliaries. Step-up transformers are not to be considered station auxiliaries.

* To nearest hundredth of a cent, e.g., 5.43.

**

Strike out basis which does not apply.

120. LOCATION AND CAPACITY OF ELECTRIC SUBSTATIONS

1. Show for each of the several substations owned or leased by the respondent at the end of the year, the location (including street and No.), the No. or other designation of the station on

- the respondent's books and other records.
2. Distinguish between transmission and distribution substations.

| Line No. | Location of station (city or village, street, and No.) (a) | Electric Substations | | | | |
|----------|--|-------------------------------|---------------------------------------|-------------------------------|----------------------------------|---------------------------------|
| | | Name of Substation (b) | No. & Size of Transformers (c) | Capacity in kv. a. (d) | High Voltage & Connection (e) | Low Voltage & Connection (f) |
| 1. | DISTRIBUTION SYSTEM | SPARE | 3 | 14,000 | 46/115KV | 7.62/13.2KV |
| 2. | MCLAUGHLIN | | 1 | 7,000 | 46/115KV | 4.36/13.2KV |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | Totals | 21,000 | xxxxxxxx | xxxxxxxxxx |

121. LINE TRANSFORMERS

1. Show the requested information concerning line transformers in the possession of the respondent, including those in stock as well as those installed.
2. If any such transformers were held by respondent under any title other than full ownership, give the particulars concerning respondent's title in a footnote.
3. Use the upper section of the schedule for showing those items which are in general used and the lower section for those items which are used in a municipal street lighting and/or signal system service exclusively.

A - General.

| Line No. | Capacity of each, kv. a (a) | Number at beginning of year (b) | Number acquired during year (c) | Number permanently retired during year (d) | Number installed at end of year | | | Not installed available for service (h) | Incapacitated for service (i) | Total at end of year (j) |
|----------|--------------------------------|------------------------------------|------------------------------------|---|---------------------------------|----------------------|---|--|----------------------------------|-----------------------------|
| | | | | | Designed frequency | | Primary and secondary operating voltages (g) | | | |
| | | | | | 60-cycle (e) | other specify (f) | | | | |
| 31. | | | | | | | | | | |
| 32. | | | | | | | | | | |
| 33. | | | | | | | | | | |
| 34. | | | | | | | | | | |
| 35. | | | | | | | | | | |
| 36. | | | | | | | | | | |
| 37. | | | | | | | | | | |
| 38. | | | | | | | | | | |
| 39. | | | | | | | | | | |
| 40. | | | | | | | | | | |
| 41. | | | | | | | | | | |
| 42. | Totals | | | | | | xxxxxxxxxxxxxxxxxxxxxx | | | |

B - Municipal Street Lighting and/or Signal System, Exclusively.

| | | | | | | | | | |
|-----|--------|--|--|--|--|--|----------------------|--|--|
| 50. | | | | | | | | | |
| 51. | | | | | | | | | |
| 52. | | | | | | | | | |
| 53. | | | | | | | | | |
| 54. | | | | | | | | | |
| 55. | Totals | | | | | | XXXXXXXXXXXXXXXXXXXX | | |

122. DISTRIBUTION SYSTEM CAPACITORS

1. Show the particulars called for on respondent's system at end of year.

| Line No. | Total kv.a in Active Use | | Total kv.a in Stock Available for Service (c) |
|----------|--------------------------------|--|--|
| | At Receiving Substation (a) | On Distribution Feeder Line No. (b) | |
| 60. | | | |
| 61. | | | |
| 62. | | | |
| 63. | | | |
| 64. | | | |
| 65. | | | |
| 66. | | | |
| 67. | | | |
| 68. | | | |
| 69. | | | |
| 70. | Totals | | |

124. SALES BY MUNICIPALITIES---ELECTRIC

1. Show the requested information concerning each city, village, or town in which respondent rendered service at any time during the year, and state separately for each operating revenue account the number of consumers at the end of the year and the sales in kw.h. and the revenues therefrom during the year.

2. The kw.h. shown in this schedule shall be measured by consumers' meters, or in the case of sales not metered, estimated at the point of delivery to the consumer, or in the case of street lighting for which the utility furnishes the conductors, at the lamp.

| Designation of municipality | VILLAGE OF TUPPER LAKE | | | TOWN OF ALTAMONT | | | Line No. |
|--------------------------------------|---------------------------------|--------------------|-----------------------------|---------------------------------|--------------------|-----------------------------|----------|
| Item (a) | Number of active consumers* (b) | Sales in kw.h. (c) | Revenues during year \$ (d) | Number of active consumers* (e) | Sales in kw.h. (f) | Revenues during year \$ (g) | |
| 601. Residential Sales | 1,740 | 30,520,391 | 1,801,794 | 1,179 | 19,726,730 | 1,181,541 | 1 |
| 602. Commercial Sales | 251 | 5,128,017 | 342,569 | 100 | 1,336,515 | 88,623 | 2 |
| 603. Industrial Sales | 29 | 7,059,613 | 409,853 | 8 | 5,740,640 | 342,977 | 3 |
| 604. Public St. Light - Oper. Mun. | 4 | 415,164 | 54,324 | | | | 4 |
| 605. Public Street Lighting - Other | 6 | 124,956 | 13,620 | | | | 5 |
| 606. Other Sales to Oper. Municip. | 32 | 1,692,599 | 99,362 | | | | 6 |
| 607. Other Sales to Other Pub. Auth. | 1 | 2,506,800 | 140,764 | | | | 7 |
| 608. Sales to Other Distributors | | | | | | | 8 |
| 609. Sales to R.R. and Street R.R. | | | | | | | 9 |
| 610. Security Lighting | 18 | 22,115 | 4,213 | 31 | 30,000 | 3,621 | 10 |
| Totals | 2,081 | 47,469,655 | 2,866,500 | 1,318 | 26,833,885 | 1,616,763 | 11 |
| Designation of Municipality | | | | | | | |
| 601. Residential Sales | | | | | | | 13 |
| 602. Commercial Sales | | | | | | | 14 |
| 603. Industrial Sales | | | | | | | 15 |
| 604. Public St. Light. - Oper. Mun. | | | | | | | 16 |
| 605. Public Street Lighting - Other | | | | | | | 17 |
| 606. Other Sales to Oper. Municip. | | | | | | | 18 |
| 607. Other Sales to Other Pub. Auth. | | | | | | | 19 |
| 608. Sales to Other Distributors | | | | | | | 20 |
| 609. Sales to R.R. and Street R.R. | | | | | | | 21 |
| 610. Security Lighting | | | | | | | 22 |
| Totals | - | - | - | - | - | - | 23 |
| Designation of Municipality | | | | Totals for entire system | | | |
| 601. Residential Sales | | | | 2,919 | 50,247,121 | 2,983,336 | 25 |
| 602. Commercial Sales | | | | 351 | 6,464,532 | 431,192 | 26 |
| 603. Industrial Sales | | | | 37 | 12,800,253 | 752,830 | 27 |
| 604. Public St. Light. - Oper. Mun. | | | | 4 | 415,164 | 54,324 | 28 |
| 605. Public Street Lighting - Other | | | | 6 | 124,956 | 13,620 | 29 |
| 606. Other Sales to Oper. Municip. | | | | 32 | 1,692,599 | 99,362 | 30 |
| 607. Other Sales to Other Pub. Auth. | | | | 1 | 2,506,800 | 140,764 | 31 |
| 608. Sales to Other Distributors | | | | - | - | - | 32 |
| 609. Sales to R.R. and Street R.R. | | | | - | - | - | 33 |
| 610. Security Lighting | | | | 49 | 52,115 | 7,834 | 34 |
| Totals | - | - | - | 3,399 | 74,303,540 | 4,483,262 | 35 |

3. State the program of meter reading and billing in effect during the year and the date of any change within the year in that program. Give for each class of consumers the dates within each month when meters are generally read, the date when billing usually is completed, and the last month and the latest day of that month for which sales are reported above.

METER READING BEGINS ON THE 19TH AND TAKES 6 DAYS.

BILLS ARE MAILED ABOUT THE 5TH OF EACH MONTH.

SALES ARE REPORTED THROUGH MAY 31, 2017

* At end of year. In this column, show for account 604 the operating municipality as an individual consumer, and for account 606 include each active service connection.

125. SALES BY SERVICE CLASSIFICATIONS -- ELECTRIC

1. Show hereunder by months the number of bills rendered and the sales of electric energy under each schedule and service classification. When the same rate is contained in more than one schedule, all sales and revenues under that rate may be combined, but each schedule and each service classification No. must be shown in the controlling heading above the columns in which sales are listed.
2. Contract sales within each month to others than public authorities for public use, not charged under a filed tariff, may be combined under a general heading "Contract sales": all current delivered to the operating municipality should be combined under "Sales to the operating municipality": sales to the other municipalities for street lighting purposes or under special arrangements should be grouped under "Sales to other municipalities". Amounts of revenue should be reported on the same basis as entries in column (f) of schedule 119 and amounts receivable on other than a monthly basis may be allocated in equal amounts to the months to which applicable.
3. Below line 13 show the manner in which the sales under the service classifications of contracts were distributed to the revenue accounts, and the number of bills applicable to each account.
4. The kw.h. shown on this schedule shall be measured by consumers' meters, or in the case of sales not metered, estimated at the point of delivery to the consumer, or in the case of street lighting for which the utility furnishes the conductors, at the lamp.
5. Show hereunder by months the following information with respect to the Purchased Power Adjustment Clause (PPAC)
 - a) PPAC factor per kwh as shown on monthly statements;
 - b) total kwh to which the PPAC factor was applied;
 - c) revenues generated from the application of the PPAC; and d) differential in present and base costs by month entered in Totals For Year schedule only, i.e., the difference between actual purchased power billings and the base purchased power cost(s).
6. In footnotes provide the following: a) Base Purchased Power Cost(s) and the period for which effective; b) the factor of adjustment for distribution system efficiency and c) date(s) consumer meters are read, indicating if on a monthly or bi-monthly billing period.

| Line No. | Month | No. of Bills Rendered | Kw.h. Sold | Total Revenues | PPAC Factor per kwh | Kw.h. to which PPAC was applied | PPAC Revenues | Difference in present & base costs |
|----------|-------------|-----------------------|------------|----------------|---------------------|---------------------------------|---------------|------------------------------------|
| 1 | June | 3,392 | 3,935,949 | 207,593 | -0.001521 | 3,886,639 | (5,912) | (8,400) |
| 2 | July | 3,397 | 3,723,324 | 198,613 | -0.002922 | 3,673,945 | (10,735) | (11,847) |
| 3 | August | 3,393 | 3,662,052 | 196,116 | 0.001329 | 3,612,673 | 4,801 | 5,137 |
| 4 | September | 3,395 | 4,131,917 | 216,521 | 0.002842 | 4,082,538 | 10,692 | (2,248) |
| 5 | October | 3,396 | 4,009,897 | 211,070 | 0.002620 | 3,960,518 | 11,252 | (3,201) |
| 6 | November | 3,393 | 6,497,490 | 379,659 | 0.001738 | 6,448,172 | 11,206 | (5,605) |
| 7 | December | 3,397 | 7,982,892 | 483,861 | -0.002165 | 7,933,574 | (17,176) | (41,258) |
| 8 | January | 3,397 | 11,622,066 | 766,929 | 0.005521 | 11,572,748 | 63,975 | 23,018 |
| 9 | February | 3,395 | 9,028,104 | 558,682 | 0.006651 | 8,978,786 | 59,715 | 33,781 |
| 10 | March | 3,395 | 7,814,422 | 476,492 | -0.002395 | 7,765,043 | (18,590) | (49,913) |
| 11 | April | 3,392 | 7,673,167 | 457,358 | -0.000276 | 7,623,788 | (2,104) | (32,981) |
| 12 | May | 3,399 | 4,222,260 | 221,315 | 0.000352 | 4,172,881 | 1,929 | (26,501) |
| 13 | Totals | 40,741 | 74,303,540 | 4,374,209 | | 73,711,305 | 109,053 | (120,018) |
| 14 | Account 601 | 35,039 | 50,247,121 | 2,905,336 | | 50,247,121 | 78,000 | |
| 15 | Account 602 | 4,191 | 6,464,532 | 422,158 | | 6,464,532 | 9,034 | |
| 16 | Account 603 | 413 | 12,800,253 | 735,779 | | 12,800,253 | 17,051 | |
| 17 | Account 604 | 48 | 415,164 | 54,324 | | - | - | |
| 18 | Account 605 | 72 | 124,956 | 13,620 | | - | - | |
| 19 | Account 606 | 384 | 1,692,599 | 97,134 | | 1,692,599 | 2,228 | |
| 20 | Account 607 | 12 | 2,506,800 | 138,024 | | 2,506,800 | 2,740 | |
| 21 | Account 608 | | | | | | | |
| 22 | Account 609 | | | | | | | |
| 23 | Account 610 | 582 | 52,115 | 7,834 | | - | - | |

Footnotes:

Base purchase power cost: .033520 for June 2017 through May 2018
 Factor of adjustment: 1.056191 for June 2017 through August 2017
 Factor of adjustment: 1.061716 for September 2017 through May 2018
 Consumer Meters are read monthly
 Meter reading begins on the 19th and takes 6 days.

125. SALES BY SERVICE CLASSIFICATIONS---ELECTRIC (Continued)

| Line No. | Month (a) | Schedule No. 601 | | Service Classification: 1 | | | |
|----------|-----------|-----------------------|------------|---------------------------|-----------------------|---------------------------------|---------------|
| | | No. of Bills Rendered | Kw.h. Sold | Revenues | PPAC Factor per Kw.h. | Kw.h. to which PPAC was applied | PPAC Revenues |
| | | (b) | (c) | \$ (d) | (e) | (f) | (g) |
| 1. | June | 1,742 | 1,337,345 | 64,494 | -0.001521 | 1,337,345 | (2,034) |
| 2. | July | 1,746 | 1,242,544 | 60,327 | -0.002922 | 1,242,544 | (3,631) |
| 3. | August | 1,741 | 1,122,110 | 55,090 | 0.001329 | 1,122,110 | 1,491 |
| 4. | September | 1,746 | 1,454,138 | 69,630 | 0.002842 | 1,454,138 | 3,810 |
| 5. | October | 1,745 | 1,286,216 | 62,255 | 0.002620 | 1,286,216 | 3,655 |
| 6. | November | 1,745 | 2,632,398 | 143,160 | 0.001738 | 2,632,398 | 4,575 |
| 7. | December | 1,750 | 3,469,269 | 203,102 | -0.002165 | 3,469,269 | (7,511) |
| 8. | January | 1,750 | 5,428,746 | 366,335 | 0.005521 | 5,428,746 | 29,972 |
| 9. | February | 1,749 | 4,012,628 | 245,440 | 0.006651 | 4,012,628 | 26,688 |
| 10. | March | 1,748 | 3,496,324 | 206,100 | -0.002395 | 3,496,324 | (8,374) |
| 11. | April | 1,745 | 3,435,767 | 201,498 | -0.000276 | 3,435,767 | (948) |
| 12. | May | 1,740 | 1,602,906 | 76,106 | 0.000352 | 1,602,906 | 564 |
| 13. | Total | 20,947 | 30,520,391 | 1,753,537 | | 30,520,391 | 48,257 |
| 14. | | | | | | | |
| 15. | | | | | | | |
| 16. | | | | | | | |
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| Line No. | Month (a) | Schedule No. 601.1 | | Service Classification: 1 | | | |
|----------|-----------|-----------------------|------------|---------------------------|-----------------------|---------------------------------|---------------|
| | | No. of Bills Rendered | Kw.h. Sold | Revenues | PPAC Factor per Kw.h. | Kw.h. to which PPAC was applied | PPAC Revenues |
| | | (b) | (c) | \$ (d) | (e) | (f) | (g) |
| 1. | June | 1,177 | 1,001,279 | 47,790 | -0.001521 | 1,001,279 | (1,523) |
| 2. | July | 1,177 | 891,313 | 42,987 | -0.002922 | 891,313 | (2,604) |
| 3. | August | 1,178 | 867,871 | 41,965 | 0.001329 | 867,871 | 1,153 |
| 4. | September | 1,174 | 1,002,755 | 47,878 | 0.002842 | 1,002,755 | 2,627 |
| 5. | October | 1,177 | 1,124,535 | 53,219 | 0.002620 | 1,124,535 | 3,196 |
| 6. | November | 1,174 | 1,928,526 | 114,256 | 0.001738 | 1,928,526 | 3,352 |
| 7. | December | 1,172 | 2,248,457 | 139,270 | -0.002165 | 2,248,457 | (4,868) |
| 8. | January | 1,172 | 3,138,859 | 216,260 | 0.005521 | 3,138,859 | 17,330 |
| 9. | February | 1,171 | 2,443,760 | 155,960 | 0.006651 | 2,443,760 | 16,253 |
| 10. | March | 1,171 | 2,100,334 | 128,406 | -0.002395 | 2,100,334 | (5,030) |
| 11. | April | 1,170 | 1,898,748 | 112,549 | -0.000276 | 1,898,748 | (524) |
| 12. | May | 1,179 | 1,080,293 | 51,259 | 0.000352 | 1,080,293 | 380 |
| 13. | Total | 14,092 | 19,726,730 | 1,151,799 | | 19,726,730 | 29,742 |
| 14. | | | | | | | |
| 15. | | | | | | | |
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS---ELECTRIC (Continued)

| Line No. | Month (a) | Schedule No. 602 | | Service Classification: 2 | | | |
|----------|-----------|---------------------------|----------------|---------------------------|---------------------------|-------------------------------------|-------------------|
| | | No. of Bills Rendered (b) | Kw.h. Sold (c) | Revenues \$ (d) | PPAC Factor per Kw.h. (e) | Kw.h. to which PPAC was applied (f) | PPAC Revenues (g) |
| 1. | June | 248 | 312,103 | 16,488 | -0.001521 | 312,103 | (475) |
| 2. | July | 248 | 333,015 | 17,529 | -0.002922 | 333,015 | (973) |
| 3. | August | 248 | 369,895 | 19,381 | 0.001329 | 369,895 | 492 |
| 4. | September | 250 | 320,612 | 16,913 | 0.002842 | 320,612 | 840 |
| 5. | October | 249 | 306,868 | 16,234 | 0.002620 | 306,868 | 872 |
| 6. | November | 250 | 407,609 | 29,983 | 0.001738 | 407,609 | 708 |
| 7. | December | 250 | 506,066 | 37,005 | -0.002165 | 506,066 | (1,096) |
| 8. | January | 249 | 725,933 | 52,675 | 0.005521 | 725,933 | 4,008 |
| 9. | February | 250 | 565,409 | 41,234 | 0.006651 | 565,409 | 3,760 |
| 10. | March | 250 | 496,318 | 36,313 | -0.002395 | 496,318 | (1,189) |
| 11. | April | 250 | 488,472 | 35,750 | -0.000276 | 488,472 | (135) |
| 12. | May | 251 | 295,717 | 15,688 | 0.000352 | 295,717 | 564 |
| 13. | Total | 2,993 | 5,128,017 | 335,193 | | 5,128,017 | 7,376 |
| 14. | | | | | | | |
| 15. | | | | | | | |
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| Line No. | Month (a) | Schedule No. 602.1 | | Service Classification: 2 | | | |
|----------|-----------|---------------------------|----------------|---------------------------|---------------------------|-------------------------------------|-------------------|
| | | No. of Bills Rendered (b) | Kw.h. Sold (c) | Revenues \$ (d) | PPAC Factor per Kw.h. (e) | Kw.h. to which PPAC was applied (f) | PPAC Revenues (g) |
| 1. | June | 101 | 102,877 | 5,502 | -0.001521 | 102,877 | (156) |
| 2. | July | 100 | 113,985 | 6,057 | -0.002922 | 113,985 | (333) |
| 3. | August | 100 | 111,953 | 5,952 | 0.001329 | 111,953 | 149 |
| 4. | September | 99 | 78,512 | 4,279 | 0.002842 | 78,512 | 206 |
| 5. | October | 99 | 112,417 | 5,975 | 0.002620 | 112,417 | 320 |
| 6. | November | 99 | 99,418 | 7,449 | 0.001738 | 99,418 | 173 |
| 7. | December | 100 | 113,681 | 8,470 | -0.002165 | 113,681 | (246) |
| 8. | January | 100 | 163,171 | 11,999 | 0.005521 | 163,171 | 901 |
| 9. | February | 100 | 139,960 | 10,344 | 0.006651 | 139,960 | 931 |
| 10. | March | 100 | 117,628 | 8,758 | -0.002395 | 117,628 | (282) |
| 11. | April | 100 | 108,425 | 8,095 | -0.000276 | 108,425 | (30) |
| 12. | May | 100 | 74,488 | 4,085 | 0.000352 | 74,488 | 26 |
| 13. | Total | 1,198 | 1,336,515 | 86,965 | | 1,336,515 | 1,658 |
| 14. | | | | | | | |
| 15. | | | | | | | |
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| 23. | | | | | | | |

Footnote:

125. SALES BY SERVICE CLASSIFICATIONS---ELECTRIC (Continued)

| Line No. | Month (a) | Schedule No. | 603 | Service Classification: | | | | 3A |
|----------|-----------|-----------------------|------------|-------------------------|-----------------------|---------------------------------|---------------|----|
| | | No. of Bills Rendered | Kw.h. Sold | Revenues | PPAC Factor per Kw.h. | Kw.h. to which PPAC was applied | PPAC Revenues | |
| | | (b) | (c) | \$ (d) | (e) | (f) | (g) | |
| 1. | June | 26 | 481,345 | 28,772 | -0.001521 | 481,345 | (732) | |
| 2. | July | 26 | 469,944 | 28,082 | -0.002922 | 469,944 | (1,373) | |
| 3. | August | 26 | 475,686 | 28,334 | 0.001329 | 475,686 | 632 | |
| 4. | September | 26 | 514,288 | 30,313 | 0.002842 | 514,288 | 1,347 | |
| 5. | October | 26 | 462,041 | 27,907 | 0.002620 | 462,041 | 1,313 | |
| 6. | November | 26 | 570,337 | 32,149 | 0.001738 | 570,337 | 991 | |
| 7. | December | 26 | 665,401 | 36,480 | -0.002165 | 665,401 | (1,441) | |
| 8. | January | 27 | 907,223 | 47,741 | 0.005521 | 907,223 | 5,089 | |
| 9. | February | 27 | 763,733 | 41,029 | 0.006651 | 763,733 | 5,080 | |
| 10. | March | 27 | 643,453 | 35,741 | -0.002395 | 643,453 | (1,541) | |
| 11. | April | 27 | 669,614 | 36,623 | -0.000276 | 669,614 | (185) | |
| 12. | May | 29 | 436,548 | 27,348 | 0.000352 | 436,548 | 154 | |
| 13. | Total | 319 | 7,059,613 | 400,519 | | 7,059,613 | 9,334 | |
| 14. | | | | | | | | |
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| Line No. | Month (a) | Schedule No. | 603.1 | Service Classification: | | | | 3A |
|----------|-----------|-----------------------|------------|-------------------------|-----------------------|---------------------------------|---------------|----|
| | | No. of Bills Rendered | Kw.h. Sold | Revenues | PPAC Factor per Kw.h. | Kw.h. to which PPAC was applied | PPAC Revenues | |
| | | (b) | (c) | \$ (d) | (e) | (f) | (g) | |
| 1. | June | 7 | 315,080 | 17,611 | -0.001521 | 315,080 | (479) | |
| 2. | July | 7 | 304,480 | 17,397 | -0.002922 | 304,480 | (890) | |
| 3. | August | 7 | 339,520 | 18,847 | 0.001329 | 339,520 | 451 | |
| 4. | September | 7 | 339,360 | 18,751 | 0.002842 | 339,360 | 889 | |
| 5. | October | 7 | 330,920 | 18,400 | 0.002620 | 330,920 | 940 | |
| 6. | November | 7 | 325,080 | 18,351 | 0.001738 | 325,080 | 565 | |
| 7. | December | 7 | 348,760 | 19,475 | -0.002165 | 348,760 | (755) | |
| 8. | January | 7 | 413,800 | 22,345 | 0.005521 | 413,800 | 2,285 | |
| 9. | February | 6 | 390,600 | 21,360 | 0.006651 | 390,600 | 2,598 | |
| 10. | March | 6 | 335,520 | 18,825 | -0.002395 | 335,520 | (796) | |
| 11. | April | 7 | 373,880 | 20,528 | -0.000276 | 373,880 | (103) | |
| 12. | May | 7 | 298,000 | 17,241 | 0.000352 | 298,000 | 105 | |
| 13. | Total | 82 | 4,115,000 | 229,131 | | 4,115,000 | 4,810 | |
| 14. | | | | | | | | |
| 15. | | | | | | | | |
| 16. | | | | | | | | |
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| 23. | | | | | | | | |

Footnote:

125. SALES BY SERVICE CLASSIFICATIONS---ELECTRIC (Continued)

| Line No. | Month (a) | Schedule No. | 603.2 Service Classification: | | | | |
|----------|-----------|---------------------------|-------------------------------|-----------------|---------------------------|-------------------------------------|-------------------|
| | | No. of Bills Rendered (b) | Kw.h. Sold (c) | Revenues \$ (d) | PPAC Factor per Kw.h. (e) | Kw.h. to which PPAC was applied (f) | PPAC Revenues (g) |
| 1. | June | 1 | 49,680 | 4,761 | -0.001521 | 49,680 | (76) |
| 2. | July | 1 | 31,740 | 3,980 | -0.002922 | 31,740 | (93) |
| 3. | August | 1 | 31,050 | 3,950 | 0.001329 | 31,050 | 41 |
| 4. | September | 1 | 55,890 | 5,031 | 0.002842 | 55,890 | 146 |
| 5. | October | 1 | 42,090 | 4,430 | 0.002620 | 42,090 | 120 |
| 6. | November | 1 | 145,590 | 8,936 | 0.001738 | 145,590 | 253 |
| 7. | December | 1 | 215,280 | 13,268 | -0.002165 | 215,280 | (466) |
| 8. | January | 1 | 327,060 | 17,846 | 0.005521 | 327,060 | 1,806 |
| 9. | February | 1 | 250,470 | 14,223 | 0.006651 | 250,470 | 1,666 |
| 10. | March | 1 | 193,200 | 11,513 | -0.002395 | 193,200 | (463) |
| 11. | April | 1 | 204,240 | 11,814 | -0.000276 | 204,240 | (56) |
| 12. | May | 1 | 79,350 | 6,377 | 0.000352 | 79,350 | 28 |
| 13. | Total | 12 | 1,625,640 | 106,129 | | 1,625,640 | 2,907 |
| 14. | | | | | | | |
| 15. | | | | | | | |
| 16. | | | | | | | |
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| Line No. | Month (a) | Schedule No. | 604 Service Classification: | | | | |
|----------|-----------|---------------------------|-----------------------------|-----------------|---------------------------|-------------------------------------|-------------------|
| | | No. of Bills Rendered (b) | Kw.h. Sold (c) | Revenues \$ (d) | PPAC Factor per Kw.h. (e) | Kw.h. to which PPAC was applied (f) | PPAC Revenues (g) |
| 1. | June | 4 | 34,597 | 4,277 | -0.001521 | - | - |
| 2. | July | 4 | 34,597 | 4,277 | -0.002922 | - | - |
| 3. | August | 4 | 34,597 | 4,277 | 0.001329 | - | - |
| 4. | September | 4 | 34,597 | 4,277 | 0.002842 | - | - |
| 5. | October | 4 | 34,597 | 4,277 | 0.002620 | - | - |
| 6. | November | 4 | 34,597 | 4,277 | 0.001738 | - | - |
| 7. | December | 4 | 34,597 | 4,277 | -0.002165 | - | - |
| 8. | January | 4 | 34,597 | 4,277 | 0.005521 | - | - |
| 9. | February | 4 | 34,597 | 4,277 | 0.006651 | - | - |
| 10. | March | 4 | 34,597 | 7,277 | -0.002395 | - | - |
| 11. | April | 4 | 34,597 | 4,277 | -0.000276 | - | - |
| 12. | May | 4 | 34,597 | 4,277 | 0.000352 | - | - |
| 13. | Total | 48 | 415,164 | 54,324 | | - | - |
| 14. | | | | | | | |
| 15. | | | | | | | |
| 16. | | | | | | | |
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS--ELECTRIC (Continued)

| Line No. | Month (a) | Schedule No. 605 | | Service Classification: 8 | | | |
|----------|-----------|-----------------------|------------|---------------------------|-----------------------|---------------------------------|---------------|
| | | No. of Bills Rendered | Kw.h. Sold | Revenues | PPAC Factor per Kw.h. | Kw.h. to which PPAC was applied | PPAC Revenues |
| | | (b) | (c) | \$ (d) | (e) | (f) | (g) |
| 1. | June | 6 | 10,413 | 1,135 | -0.001521 | - | - |
| 2. | July | 6 | 10,413 | 1,135 | -0.002922 | - | - |
| 3. | August | 6 | 10,413 | 1,135 | 0.001329 | - | - |
| 4. | September | 6 | 10,413 | 1,135 | 0.002842 | - | - |
| 5. | October | 6 | 10,413 | 1,135 | 0.002620 | - | - |
| 6. | November | 6 | 10,413 | 1,135 | 0.001738 | - | - |
| 7. | December | 6 | 10,413 | 1,135 | -0.002165 | - | - |
| 8. | January | 6 | 10,413 | 1,135 | 0.005521 | - | - |
| 9. | February | 6 | 10,413 | 1,135 | 0.006651 | - | - |
| 10. | March | 6 | 10,413 | 1,135 | -0.002395 | - | - |
| 11. | April | 6 | 10,413 | 1,135 | -0.000276 | - | - |
| 12. | May | 6 | 10,413 | 1,135 | 0.000352 | - | - |
| 13. | Total | 72 | 124,956 | 13,620 | | - | - |
| 14. | | | | | | | |
| 15. | | | | | | | |
| 16. | | | | | | | |
| 17. | | | | | | | |
| 18. | | | | | | | |
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| Line No. | Month (a) | Schedule No. 606 | | Service Classification: 8 | | | |
|----------|-----------|-----------------------|------------|---------------------------|-----------------------|---------------------------------|---------------|
| | | No. of Bills Rendered | Kw.h. Sold | Revenues | PPAC Factor per Kw.h. | Kw.h. to which PPAC was applied | PPAC Revenues |
| | | (b) | (c) | \$ (d) | (e) | (f) | (g) |
| 1. | June | 32 | 98,530 | 5,618 | -0.001521 | 98,530 | (150) |
| 2. | July | 32 | 94,924 | 5,551 | -0.002922 | 94,924 | (277) |
| 3. | August | 32 | 92,988 | 5,416 | 0.001329 | 92,988 | 124 |
| 4. | September | 32 | 97,383 | 5,633 | 0.002842 | 97,383 | 252 |
| 5. | October | 32 | 89,031 | 5,222 | 0.002620 | 89,031 | 249 |
| 6. | November | 32 | 130,414 | 7,808 | 0.001738 | 130,414 | 226 |
| 7. | December | 32 | 161,460 | 9,374 | -0.002165 | 161,460 | (349) |
| 8. | January | 32 | 232,756 | 13,044 | 0.005521 | 232,756 | 1,285 |
| 9. | February | 32 | 196,226 | 11,159 | 0.006651 | 196,226 | 1,302 |
| 10. | March | 32 | 174,666 | 10,237 | -0.002395 | 174,666 | (418) |
| 11. | April | 32 | 205,842 | 11,502 | -0.000276 | 205,842 | (57) |
| 12. | May | 32 | 118,379 | 6,570 | 0.000352 | 118,379 | 42 |
| 13. | Total | 384 | 1,692,599 | 97,134 | | 1,692,599 | 2,228 |
| 14. | | | | | | | |
| 15. | | | | | | | |
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS--ELECTRIC (Continued)

| Line No. | Month (a) | Schedule No. | 607 Service Classification | | | | |
|----------|-----------|-----------------------|----------------------------|----------|-----------------------|---------------------------------|---------------|
| | | No. of Bills Rendered | Kw.h. Sold | Revenues | PPAC Factor per Kw.h. | Kw.h. to which PPAC was applied | PPAC Revenues |
| | | (b) | (c) | \$ (d) | (e) | (f) | (g) |
| 1. | June | 1 | 188,400 | 10,498 | -0.001521 | 188,400 | (287) |
| 2. | July | 1 | 192,000 | 10,634 | -0.002922 | 192,000 | (561) |
| 3. | August | 1 | 201,600 | 11,112 | 0.001329 | 201,600 | 268 |
| 4. | September | 1 | 219,600 | 12,024 | 0.002842 | 219,600 | 575 |
| 5. | October | 1 | 206,400 | 11,359 | 0.002620 | 206,400 | 587 |
| 6. | November | 1 | 208,800 | 11,508 | 0.001738 | 208,800 | 363 |
| 7. | December | 1 | 205,200 | 11,358 | -0.002165 | 205,200 | (444) |
| 8. | January | 1 | 235,200 | 12,625 | 0.005521 | 235,200 | 1,299 |
| 9. | February | 1 | 216,000 | 11,874 | 0.006651 | 216,000 | 1,437 |
| 10. | March | 1 | 207,600 | 11,530 | -0.002395 | 207,600 | (497) |
| 11. | April | 1 | 238,800 | 12,930 | -0.000276 | 238,800 | (66) |
| 12. | May | 1 | 187,200 | 10,572 | 0.000352 | 187,200 | 66 |
| 13. | Total | 12 | 2,506,800 | 138,024 | | 2,506,800 | 2,740 |
| 14. | | | | | | | |
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| Line No. | Month (a) | Schedule No. | 610 Service Classification 7 | | | | |
|----------|-----------|-----------------------|------------------------------|----------|-----------------------|---------------------------------|---------------|
| | | No. of Bills Rendered | Kw.h. Sold | Revenues | PPAC Factor per Kw.h. | Kw.h. to which PPAC was applied | PPAC Revenues |
| | | (b) | (c) | \$ (d) | (e) | (f) | (g) |
| 1. | June | 47 | 4,300 | 647 | -0.001521 | - | - |
| 2. | July | 49 | 4,369 | 657 | -0.002922 | - | - |
| 3. | August | 49 | 4,369 | 657 | 0.001329 | - | - |
| 4. | September | 49 | 4,369 | 657 | 0.002842 | - | - |
| 5. | October | 49 | 4,369 | 657 | 0.002620 | - | - |
| 6. | November | 48 | 4,308 | 647 | 0.001738 | - | - |
| 7. | December | 48 | 4,308 | 647 | -0.002165 | - | - |
| 8. | January | 48 | 4,308 | 647 | 0.005521 | - | - |
| 9. | February | 48 | 4,308 | 647 | 0.006651 | - | - |
| 10. | March | 49 | 4,369 | 657 | -0.002395 | - | - |
| 11. | April | 49 | 4,369 | 657 | -0.000276 | - | - |
| 12. | May | 49 | 4,369 | 657 | 0.000352 | - | - |
| 13. | Total | 582 | 52,115 | 7,834 | | - | - |
| 14. | | | | | | | |
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Footnote:

125. SALES BY SERVICE CLASSIFICATIONS---ELECTRIC (Continued)

| Line No. | Month (a) | Schedule No. | Service Classification | | | | |
|----------|-----------|---------------------------|------------------------|-----------------|---------------------------|-------------------------------------|-------------------|
| | | No. of Bills Rendered (b) | Kw.h. Sold (c) | Revenues \$ (d) | PPAC Factor per Kw.h. (e) | Kw.h. to which PPAC was applied (f) | PPAC Revenues (g) |
| 1. | June | | | | -0.001521 | | |
| 2. | July | | | | -0.002922 | | |
| 3. | August | | | | 0.001329 | | |
| 4. | September | | | | 0.002842 | | |
| 5. | October | | | | 0.002620 | | |
| 6. | November | | | | 0.001738 | | |
| 7. | December | | | | -0.002165 | | |
| 8. | January | | | | 0.005521 | | |
| 9. | February | | | | 0.006651 | | |
| 10. | March | | | | -0.002395 | | |
| 11. | April | | | | -0.000276 | | |
| 12. | May | | | | 0.000352 | | |
| 13. | Total | - | - | - | | - | - |
| 14. | | | | | | | |
| 15. | | | | | | | |
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| Line No. | Month (a) | Schedule No. | Service Classification | | | | |
|----------|-----------|---------------------------|------------------------|-----------------|---------------------------|-------------------------------------|-------------------|
| | | No. of Bills Rendered (b) | Kw.h. Sold (c) | Revenues \$ (d) | PPAC Factor per Kw.h. (e) | Kw.h. to which PPAC was applied (f) | PPAC Revenues (g) |
| 1. | June | | | | -0.001521 | | |
| 2. | July | | | | -0.002922 | | |
| 3. | August | | | | 0.001329 | | |
| 4. | September | | | | 0.002842 | | |
| 5. | October | | | | 0.002620 | | |
| 6. | November | | | | 0.001738 | | |
| 7. | December | | | | -0.002165 | | |
| 8. | January | | | | 0.005521 | | |
| 9. | February | | | | 0.006651 | | |
| 10. | March | | | | -0.002395 | | |
| 11. | April | | | | -0.000276 | | |
| 12. | May | | | | 0.000352 | | |
| 13. | Total | - | - | - | | - | - |
| 14. | | | | | | | |
| 15. | | | | | | | |
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Footnote:

126. ANALYSIS OF OPERATING PROPERTY TAX AND EQUALIZATION RATES

| Item (a) | Total per Books -- \$ (b) | Village of Tupper Lake (c) | Town of Altamont (d) | Town of (e) | Town of (f) | Town of (g) | Line No. |
|-------------------------------|---------------------------------|----------------------------------|----------------------------|----------------|----------------|----------------|-------------|
| Operating Property A/C 101 | 9,178,345 | 7,161,458 | 2,016,887 | - | | | 1. |
| Depreciation Reserves A/C 261 | 6,230,346 | 5,584,516 | 645,830 | - | | | 2. |
| Depreciated Value | 2,947,999 | 1,576,942 | 1,371,057 | - | | | 3. |
| Current Tax Rates: | xxxxxxxxxxxxxx | xxxxxxxxxxxxxx | xxxxxxxxxxxxxx | xxxxxxxxxxxxxx | xxxxxxxxxxxxxx | xxxxxxxxxxxxxx | 4. |
| Village or City | xxxxxxxxxxxxxx | N/A | xxxxxxxxxxxxxx | xxxxxxxxxxxxxx | xxxxxxxxxxxxxx | xxxxxxxxxxxxxx | 5. |
| School | xxxxxxxxxxxxxx | | xxxxxxxxxxxxxx | xxxxxxxxxxxxxx | xxxxxxxxxxxxxx | xxxxxxxxxxxxxx | 6. |
| Town & County | xxxxxxxxxxxxxx | N/A | | | | | 7. |
| Equalization Rates -- % | xxxxxxxxxxxxxx | N/A | | | | | 8. |
| Taxes Due | 35,188 | | 35,188 | - | | | 9. |
| Taxes Paid | | | | - | | | 10. |

127. IMPORTANT CHANGES DURING THE YEAR

State the following matters:

1. All extensions of system, giving
 - (a) location,
 - (b) new territory covered by distribution system, and
 - (c) dates of beginning operation.
2. All other important physical changes including herein all important plant and equipment installed or retired during the year.
3. All leaseholds acquired or surrendered, giving
 - (a) dates,
 - (b) lengths of terms,
 - (c) names of parties,
 - (d) rents, and
 - (e) other conditions.
4. All other important financial changes, giving full particulars.
Make the statements explicit and precise, and number and letter them in accordance with the inquiries; each subdivision must be fully answered, and if the word "None" truly states the fact, it may be used in answering any particular inquiry.
5. All long-term debt actually issued, giving
 - (a) names of securities,
 - (b) amounts actually issued,
 - (c) dates of each such issue,
 - (d) purposes for which issued, and describing
 - (e) the consideration realized, giving
 - (f) amounts and
 - (g) values.
6. If at any time during the year ownership of a substantial portion of the lighting plant has been transferred by the respondent to another, or by another to the respondent, give the effective date of such transfer or acquisition, the names of the parties involved, and other important particulars.

- 1 None
- 2 None
- 3 None
- 4 During Fiscal Year 2018, due to a clerical error, the Electric utility overbilled its customers \$229,072 in PPAC revenues. This overbilling will be returned to the customers, via the PPAC process, during Fiscal Year 2019. The May 31, 2018 NYPA Annual Report has been adjusted to reflect this overbilling, by reducing operating revenues in Account 622 (Page 16). In addition, amounts due customers from this overbilling have been included in Miscellaneous Current Liabilities (Account 252 on Page 3). The entire overbilling is expected to be returned to customers by May 31, 2019.
- 5 Issued a \$450,000 - 10 year Bond for certain system improvements. See relevant information on Page 6.
- 6 None

128. CHANGES IN GENERAL OFFICERS TO DATE OF VERIFYING REPORT

List all changes in general officers or commissioners between the end of the year and the date of verifying the report, giving names of outgoing and incoming officers and dates of changes.

None

MISCELLANEOUS MATTER

Hereunder may be shown any additional matters of fact relative to the operations of the respondent's electric department which it may desire to incorporate in this report.

None

VERIFICATION

(Oath to be made by the General Manager or Superintendent of the electric plant of the respondent municipality.)

STATE OF NEW YORK,
County of Franklin } ss.:

MARC STAVES

makes oath and says that he is the

SUPERINTENDENT

of the electric plant of

TUPPER LAKE MUNICIPAL ELECTRIC SYSTEM

(HERE INSERT THE TITLE OF THE OFFICE HELD BY THE AFFIANT)

(HERE INSERT THE EXACT NAME OF THE RESPONDENT MUNICIPALITY)

that he has charge (and that as such officer it is his duty to have charge) of the accounts, records, and memoranda of the said plant; that under his direction the foregoing report has been compiled from the accounts, records, and memoranda of the said plant; that he has carefully examined the foregoing report; that it is in accord with the said accounts, records, and memoranda; and that the allegations of fact made in the said report are true as he verily believes.

Subscribed and sworn to before me,

Marc Staves

in and for the state and county above named, this

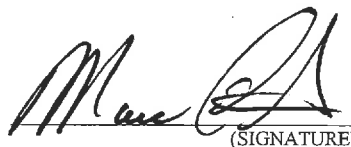
12th day of October, 2018

My commission expires October 15, 2019

(Use an im-

L.S.

pression seal.) (SIGNATURE OF OFFICER AUTHORIZED TO ADMINISTER OATHS)

Sandra Churco


(SIGNATURE)

NEW YORK POWER AUTHORITY
SUPPLEMENT TO ANNUAL REPORT
MUNICIPALITY Tupper Lake Municipal Electric System

Statement E-1: Capital Addition

Date fiscal year ended 5/31/2018

| | | Thousands of Dollars | | |
|-----|--|----------------------|--------------|------------------------------------|
| | (All amounts in thousands of dollars) | Last Year | Current Year | Forecast Year 1 Forecast Year 2 |
| 1. | Land (Acct. 311) | | | |
| 2. | Structures (312) | | | |
| 3. | Transmission (351-54) | | 14.5 | |
| 4. | Poles, Towers and Fixtures (358) | | | |
| 5. | Underground Conduits & Conductors (359 & 364) | | | |
| 7. | Distribution Substation Equipment (361) | | | |
| 8. | Distribution Overhead Conductors (363) | | | |
| 9. | Line Transformers (365) | | | |
| 10. | Services (366-367) | | | |
| 11. | Consumers' Meters & Installations (368-369) | | | |
| 12. | Other Property on Consumers' Premises (370) | | | |
| 13. | Street Lighting & Signal System Equipment (371) | 148.7 | | |
| 14. | Office Equipment (381) | | | |
| 15. | Stores Equipment (382) | | | |
| 16. | Shop Equipment (383) | | 0.1 | |
| 17. | Transportation Equipment (384) | | 320.4 | |
| 18. | Communication Equipment (385) | | 1.5 | |
| 19. | Laboratory Equipment (386) | | 1.0 | |
| 20. | General Tools & Equipment (387) | | 4.2 | |
| 21. | Miscellaneous Items Not Classified Above (388-392) | 1.0 | 1.3 | |
| 22. | Eng. Driven Generation (342-345) | | | |
| | Total* | 151.4 | 343.0 | 0.0 |

* Current year additions does not include additions to construction work in progress account.

**NEW YORK POWER AUTHORITY
SUPPLEMENT TO ANNUAL REPORT
MUNICIPALITY** Tupper Lake Municipal Electric System

Statement E-2: Replacements

Date fiscal year ended 5/31/2018

| | Thousands of Dollars | | | |
|--|----------------------|-----------------|--------------------|--------------------|
| | Last Year | Current Year | Forecast Year 1 | Forecast Year 2 |
| (All amounts in thousands of dollars) | | | | |
| 1. Land (Acct. 311) | | | | |
| 2. Structures (312) | | | | 40.0 |
| 3. Transmission (351-54) | | | | |
| 4. Poles, Towers and Fixtures (358) | 446.3 | 71.4 | 0.0 | 0.0 |
| 5. Underground Conduits & Conductors (359 & 364) | 68.1 | 2.3 | 0.0 | |
| 7. Distribution Substation Equipment (361) | | 59.0 | 78.0 | |
| 8. Distribution Overhead Conductors (363) | 136.2 | 19.6 | 0.0 | 0.0 |
| 9. Line Transformers (365) | 70.6 | 109.6 | | |
| 10. Services (366-367) | 1.0 | 3.8 | | |
| 11. Consumers' Meters & Installations (368-369) | 0.3 | 3.3 | | |
| 12. Other Property on Consumers' Premises (370) | | | | |
| 13. Street Lighting & Signal System Equipment (371) | | 11.5 | 0.0 | |
| 14. Office Equipment (381) | | | | |
| 15. Stores Equipment (382) | | | | |
| 16. Shop Equipment (383) | | | | |
| 17. Transportation Equipment (384) | | | 0.0 | 150.0 |
| 18. Communication Equipment (385) | | | | |
| 19. Laboratory Equipment (386) | | | | |
| 20. General Tools & Equipment (387) | | | | |
| 21. Miscellaneous Items Not Classified Above (388-392) | | | | |
| 22. Eng. Driven Generation (342-345) | | | | |
| Total* | 722.5 | 280.5 | 78.0 | 190.0 |

* Current year additions does not include additions to construction work in progress account.